

THE CATALOG OF BUDGET LINE ITEMS

INTRODUCTION

The State of Ohio appropriates moneys to more than 100 departments, boards, commissions and other organizations. These moneys are placed into specific line items within funds for each agency. The purpose of this Catalog of Budget Line Items is to provide a history of these funding amounts, from FY 1996 to FY 2001, and a description of each line item, detailing its legal basis, revenue source and purpose. The FY 1996 through FY 1999, amounts that are displayed in each table represent an actual amount of money spent, while the figures shown for FY 2000 and FY 2001 reflect the appropriations approved in the four biennial budget appropriation acts of the 123rd General Assembly:

The following table illustrates the type of information that can be found for each agency's line item. In this catalog, each agency's line items are arranged according to the fund group to which the line item

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|--|--|------------------------------------|---------|--------------------------|--------------------------|-------------|
| <i>Fund</i> | <i>Agency number followed by the item number</i> | <i>Line Item Title</i> | | | | |
| GRF | 745-403 | Armory Deferred Maintenance | | | | |
| FY 1996 | FY 1997 | FY 1998 | FY 1999 | FY 2000 Appropriation | FY 2001 Appropriation | |
| \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 800,000 | \$ 800,000 | |
| <i>Percent change in spending from previous year</i> | | N/A | N/A | N/A | N/A | 0.0% |

Figures for FY 1996-FY 1999 represent actual dollars spent
Figures for FY 2000-FY 2001 represent appropriation amounts

belongs. In general, the line items with the General Revenue Fund (GRF) appear first, followed by the General Service Fund Group (GSF), the Federal Special Revenue Fund Group (FED), the State Special Revenue Fund Group (SSR). Other fund groups that may appear include the Intragovernmental Fund Group (ISF), and other smaller fund groups such as the Lottery or Wildlife fund groups.

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DEFINITIONS OF TERMS FOUND IN THE CATALOG

Appropriation: An authorization granted by the General Assembly to make budgetary expenditures and to incur obligations for specific purpose. An appropriation limits the amount that may be spent for a given purpose in a given period of time, generally a fiscal year. No appropriation may be made for a period longer than two years.

Appropriation Line Item (ALI): The specific purpose of the appropriation as authorized by law and accounted for within its fund. The ALI Title indicates the general purpose of amounts appropriated or expended. ALI codes are used in the accounting system for budgetary reporting and control. The first three digits designate the agency or division within the agency to which the line item belongs and the next three digits are considered the line item number. For example, in the General Revenue Fund, 100 is used to designate Personal Services; 200 Maintenance; 300, Equipment; 320 or 321, a combination of Personal Services, Maintenance, and Equipment; the 400 series, Special Purpose Accounts; and the 500 series, Subsidy Accounts. In other funds, the 600 series is used to designate Special Accounts. In any fund, the 700 series is reserved for Capital Improvements and the 900 series indicate a non-expense, such as revenue distribution payments unique interfund transfers.

Budget Fund Group: The categories used to group similar funds for Ohio's budgetary reporting purposes. Ohio's funds are categorized according to their revenue sources and the purposes for which they are used. The primary fund groups, in the general order by agency in which they are found in the Catalog, are as follows:

General Revenue Fund (GRF): The General Revenue Fund Group accounts for all financial resources except those required to be accounted for in another fund.

General Services Fund (GSF): The General Services Fund Group consists of funds, not easily classified into our appropriately accounted for in one of the other budget fund groups. Many of the funds in this group receive payments from other fund for services provided. Also included are funds that receive interagency grants.

Federal Special Revenue Fund (FED): The Federal Special Revenue Fund Group consists of funds that receive federal grants or entitlements. Expenditures from these funds are made in accordance with state and federal laws.

State Special Revenue (SSR): The State Special Revenue fund Group consist of funds that are made in accordance with state and federal laws.

Fiscal Year (FY): A 12 month period of time used for fiscal planning purposes. The state fiscal year begins July 1 and ends the following June 30. The federal fiscal year begins October 1 and ends the following September 30.

Fund: A separate fiscal and accounting entity with a self-balancing set of accounts. A fund created in the state treasury usually has one or more appropriation line items facilitation expenditures from this fund. If the fund it has only one appropriation line item the ALI name is often the same name as the fund.

General Assembly (G.A.): The Ohio legislative assembly, formed for a two-year period that begins on the first Monday of January in odd-numbered years. The 123rd General Assembly began January 6, 1999.

OAC: Ohio Administrative Code

ORC: Ohio Revised Code

Special Account: An appropriation line item, within a non-GRF fund, used to account for legally designated expenditure. Called rotaries until 1977, such expenditures are limited by the available balance of appropriations and the fund's cash balance. If revenue to the account exceeds the estimated used during the budgetary process, the Controlling Board may increase the appropriation level. Most special accounts are grouped together in the GSF, SSR, FED, or Intragovernmental Services Fund Group (ISF), but some also exist in other fund groups. Special accounts are always numbered in the 600s (e.g. 100-607, Computer Services).

Special Purpose Account: An appropriation line item used to legally restrict appropriations and accounts for expenditures for designated purpose. It is found most often in the GRF, but some exist in other fund groups such as Wildlife, Waterways Safety and Workers' Compensation. Special purpose accounts are always numbered in the 400s (e.g. 700-401, Animal Disease Control).

Subsidy Account: An appropriation line item used to legally restrict appropriations and account for distributions for designated purposes. They may not be used for the operating expenses of state agencies. Such distributions are made to individuals, organizations on behalf of individuals, school districts, higher education facilities, local governmental units, or other recipients. Subsidy accounts are most often found in the GRF, but also exist in other fund groups such as Wildlife or Waterways Safety. Subsidy accounts are always numbered in the 500s (e.g.200-503, Bus Purchase Allowance).